



SPLOST 2015
Whitfield County & Municipalities



What is a SPLOST?

- A SPLOST is an optional one penny county sales tax used to fund capital outlay projects.
- SPLOST funds can only be used to fund capital outlay projects.
 - Capital outlay projects are defined as major projects which are permanent in nature.
 - SPLOST projects often include Public Safety Projects, Recreation Projects, Transportation Projects.
- SPLOST is an alternative way to pay for county & city capital projects that doesn't tap into property tax revenue.

SPLOST-Special Purpose Local Option Sales Tax

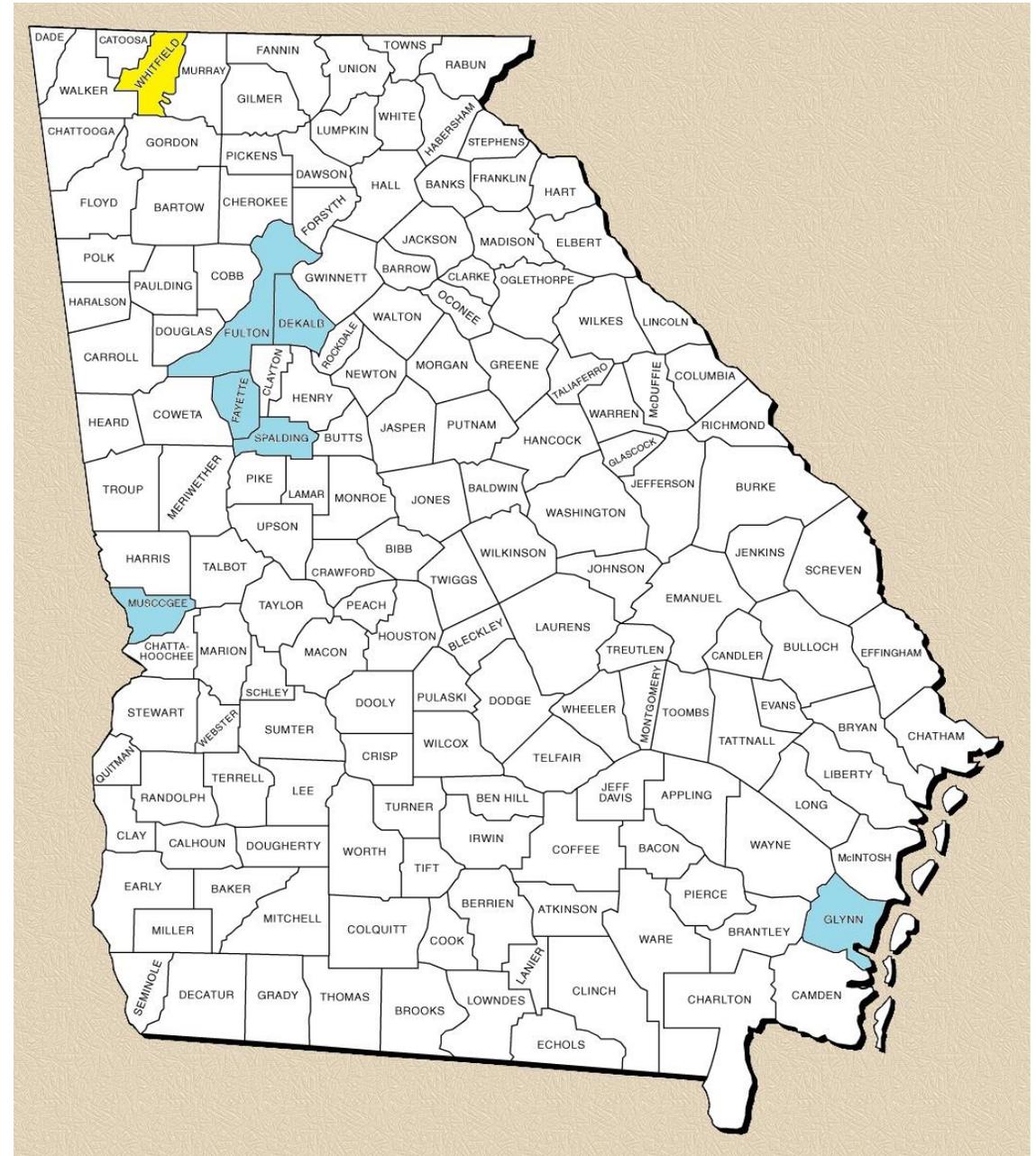
- **SPLOST was enacted into law in 1985.**
- **12 Counties enacted the law in 1985, 16 counties enacted the law in 1986, and by the end of 1990, 103 counties had adopted a SPLOST.**
- **Today, 152 counties have a SPLOST. All but 2 counties have had an active SPLOST at some time since its authorization in 1985.**

Only seven counties in the state of Georgia are currently without a SPLOST:

- Whitfield
- Dekalb-(has HOST & MARTA tax)
- Fayette
- Fulton-(has MARTA tax)
- Glynn
- Muscogee
- Spalding

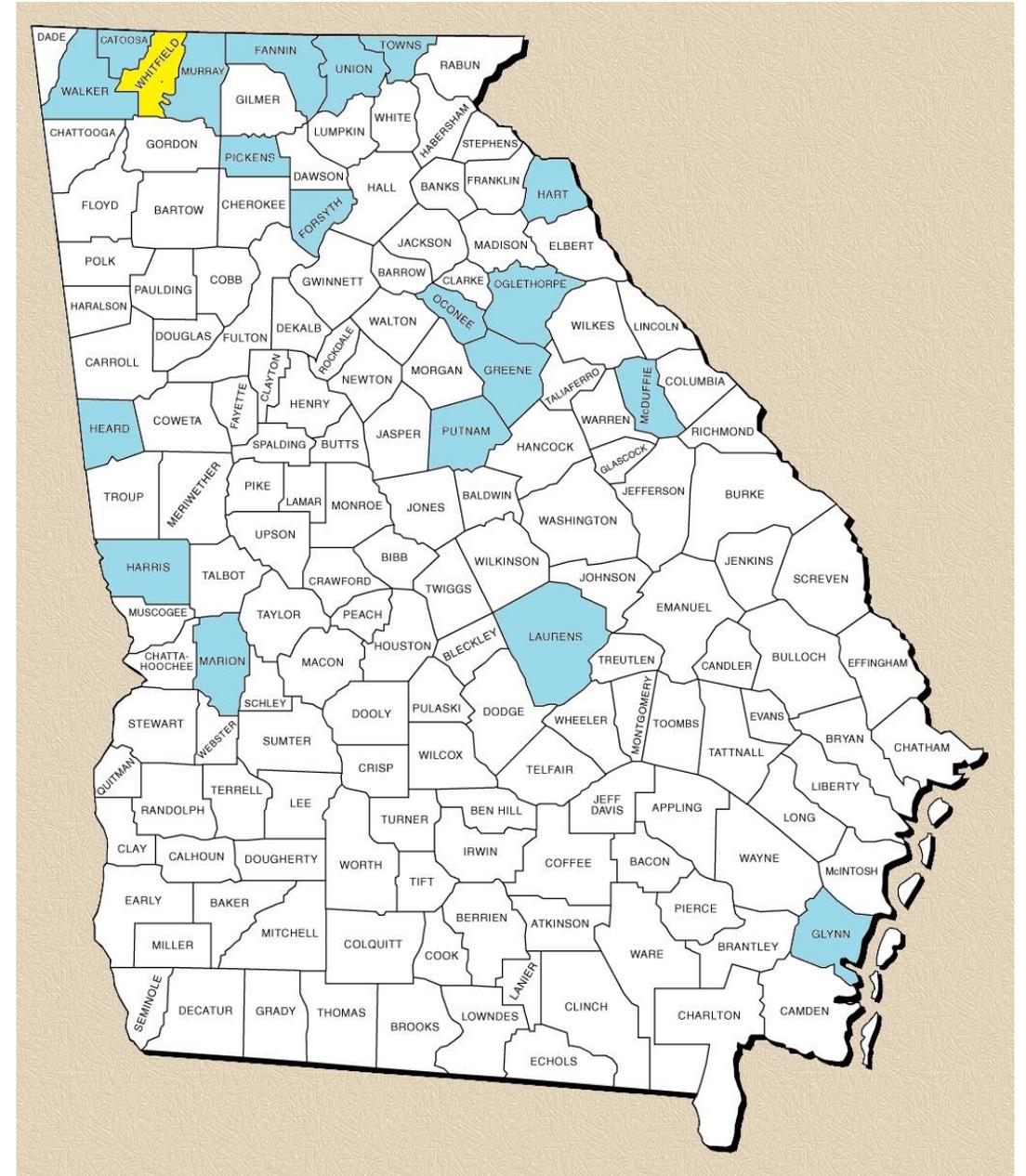
Whitfield County has been without a SPLOST for 4 years (last SPLOST ended 12/31/2010).

***Information found at etax.dor.ga.gov**



M&O Uninc Millage Ranking of 20 Lowest Counties in GA (2014 Rates)

<u>Rank</u>	<u>County</u>	<u>Rate</u>	<u>Population</u>
1	Fannin	4.794	23,760
2	Hart	5.801	25,446
3	Union	5.890	21,566
4	Towns	6.035	10,771
5	Greene	6.049	16,321
6	Harris	6.140	32,663
7	Laurens	6.325	47,999
8	Catoosa	6.598	65,311
9	Oconee	6.686	34,035
10	Heard	6.940	11,558
11	Pickens	7.220	29,584
12	Murray	7.270	39,267
13	Marion	7.273	8,640
14	Putnam	7.400	21,371
15	Oglethorpe	7.630	14,548
16	Forsyth	7.656	195,405
17	Walker	7.725	68,198
18	McDuffie	7.800	21,565
19	Glynn	7.843	81,508
20	Whitfield	8.061	102,945



*Information found at dor.georgia.gov/digest-compliance-section

How do we compare?



VS



Whitfield County

- **Uninc 2014 Millage Rate: 8.061**
- **Population (est): 102,945**
- **Total 2014 Budget: \$46 Million**
- **Spending per Capita: \$447**
- **Current SPLOST: NO**

Floyd County

- **Uninc 2014 Millage Rate: 11.100**
- **Population (est): 95,821**
- **Total 2014 Budget: \$52 Million**
- **Spending per Capita: \$543**
- **Current SPLOST: YES**
 - ✓ **Began collections in 2014**
 - ✓ **Estimated Revenues from SPLOST = \$65 Million**
 - ✓ **Projects include: Jail Improvements, New Animal Control Facility & Dog Park, Acquisition and Improvement of Real Estate for Economic Development, New Tennis Complex, Road Improvements, Infrastructure Improvements**

How do we compare?



VS



Whitfield County

- **Uninc 2014 Millage Rate: 8.061**
- **Population (est): 102,945**
- **Total 2014 Budget: \$46 Million**
- **Spending per Capita: \$447**
- **Current SPLOST: NO**

Bartow County

- **Uninc 2014 Millage Rate: 9.680**
- **Population (est): 101,273**
- **Total 2014 Budget: \$65 Million**
- **Spending per Capita: \$642**
- **Current SPLOST: YES**
 - ✓ **Began collections in 2014**
 - ✓ **Estimated Revenues from SPLOST = \$220 Million**
 - ✓ **Projects include: Landfill Expansion, Industrial Park Project, Sheriff Department Vehicles, Fire Department Projects & Equipment, Recreation Projects**

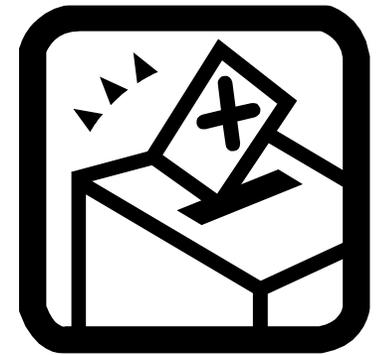
Our Recent SPLOST History

- **Whitfield County's last SPLOST ended 12/31/2010**
 - 3 year SPLOST passed with a vote of 61% (2,769 votes yes) to 39% (1,770 votes no)
 - Total Collections = \$51 Million

- **Last SPLOST referendum held in November of 2011**
 - Two year SPLOST – vote failed: 60% (4,898 votes no) to 40% (3,207 votes yes)
 - Lost Opportunity for SPLOST revenue = \$36 Million

SPLOST Vote

- **Special election will be held March 17th, 2015.**
- **Voters must approve the tax by a simple majority for the SPLOST to take effect.**
- **If a SPLOST vote fails, a subsequent SPLOST election cannot occur for 12 months.**



SPLOST 2015 – At a Glance

- **Joint effort by cities and county: held meetings to develop project list and decide how funds will be shared (IGA)**
- **Length of SPLOST = 4 years**
- **Total estimated revenues = \$63.6 million**

SPLOST 2015 - IGA

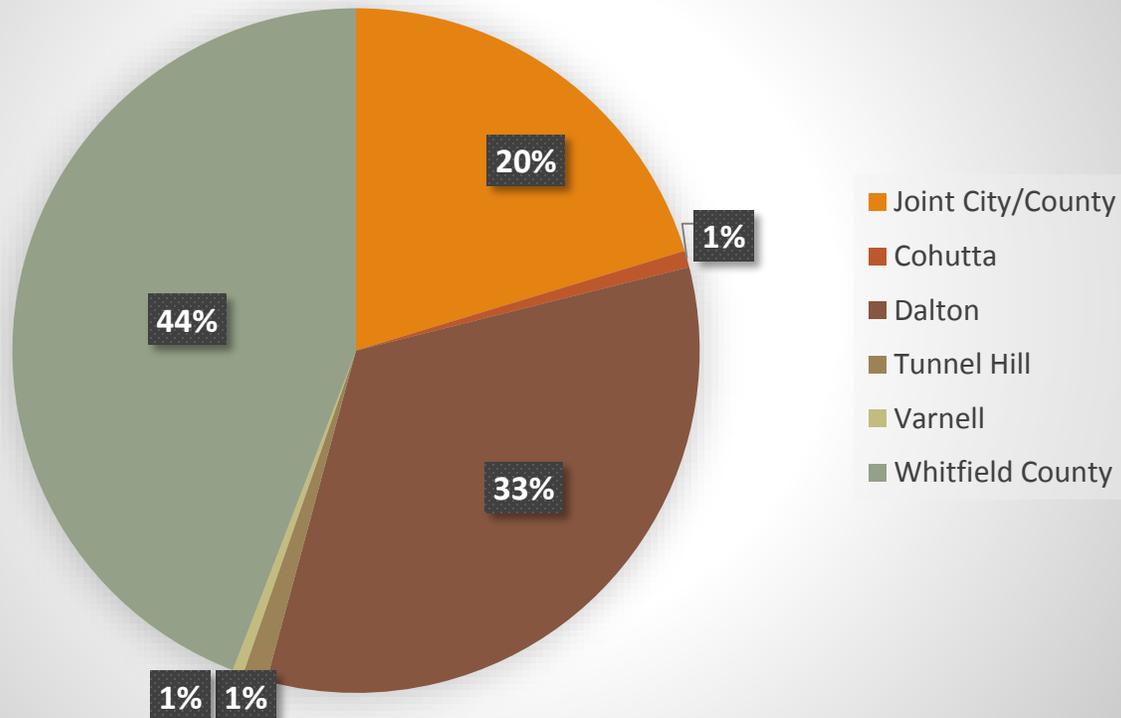
MEET & CONFER:

- **This is the first SPLOST for Whitfield County where an intergovernmental agreement (IGA) between Whitfield county and all of its cities was reached.**
- **An IGA spells out how the estimated SPLOST proceeds will be split and how proposed capital projects will be funded.**
- **The law requires that an IGA be reached with the City of Dalton alone but all cities are included in the 2015 SPLOST IGA.**



SPLOST: Share of Revenue by City and County

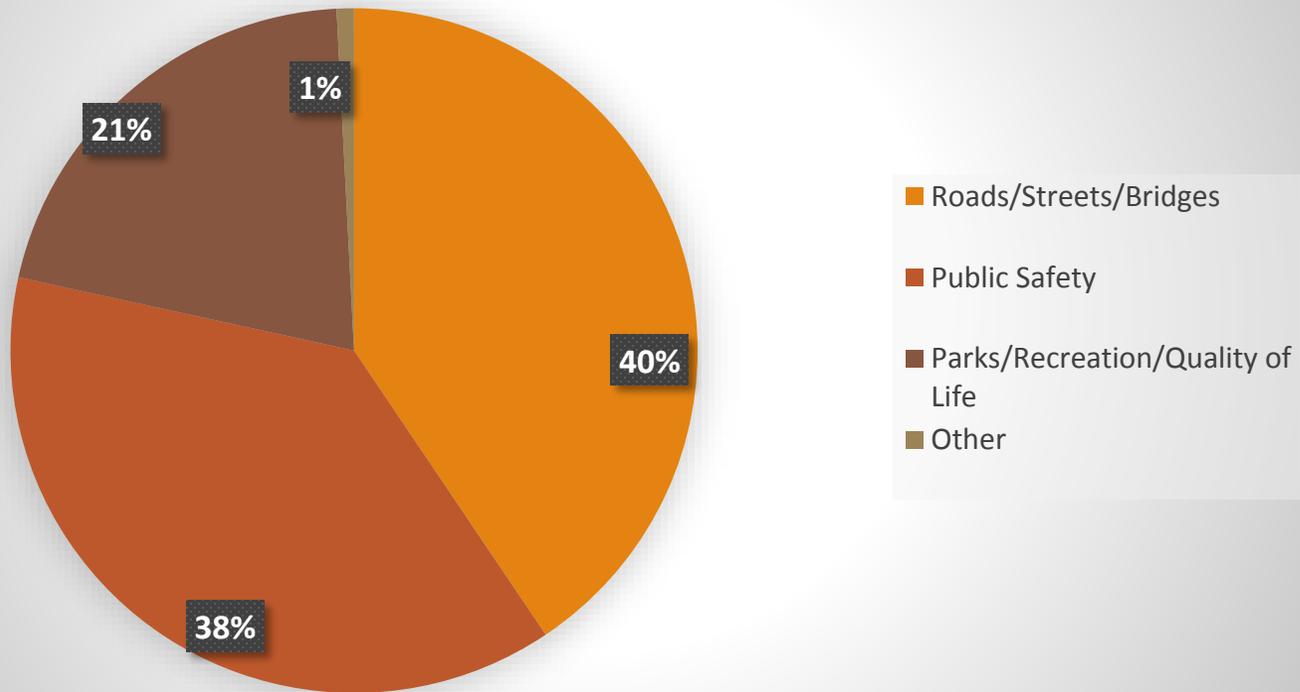
Estimated Revenue



	Share of Revenue
Joint City/County	12,500,000
Cohutta	485,000
Dalton	20,400,000
Tunnel Hill	700,000
Varnell	315,000
Whitfield County	27,200,000

SPLOST: Estimated Project Costs by Category

Project Costs



Category	Estimated Project Costs
Roads, Streets, and Bridges	25,000,000
Public Safety	23,320,000
Parks, Recreation, and Quality of Life	12,780,000
Other	500,000